

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LEWIS COUNTY, WASHINGTON**

**IN RE: APPROVING COUNTY'S INDIRECT
COST RATE**

**) RESOLUTION NO. 14 -
)**

WHEREAS, the requirements of Federal OMB (Office of Management and Budget) Circular A-87, "Cost Principles for State and Local Governments" have been superseded by Federal OMB 2 CFR, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", effective as of the 2015 fiscal year; and,

WHEREAS, in accordance with the requirements of Federal OMB 2 CFR, Part 200, for the purposes of billing indirect costs against Federally funded grants, the County may now elect to utilize the Federally provided 10% de minimis indirect cost rate rather than develop an annual simplified indirect cost allocation plan; and,

WHEREAS, the Federally provided de minimis indirect cost rate of 10% may be applied to any Federal grant or contract that provides for reimbursement of indirect costs by applying the rate to the Modified Total Direct Costs charged to the Federal grant or contract. Modified Total Direct Costs, as defined in Federal OMB 2 CFR Section 200.68, is direct costs excluding equipment, capital expenditures, rental costs, tuition, and subawards in excess of \$25,000; and,

WHEREAS, it appears in the best interest of the County to approve the use of the Federally provided 10% de minimis rate;

NOW, THEREFORE BE IT RESOLVED that effective January 1, 2015 the County hereby approves the election to utilize the Federally provided 10% de minimis indirect cost rate, which may be applied to any Federal grant or contract that provides for reimbursement of indirect costs by applying the rate to the Modified Total Direct Costs charged to the Federal grant or contract. Modified Total Direct Costs, as defined in Federal OMB 2 CFR Section 200.68, is direct costs excluding equipment, capital expenditures, rental costs, tuition, and subawards in excess of \$25,000. The 10% rate will remain in effect until such time as Federal regulations require a change.

BE IT FURTHER RESOLVED that a copy of this resolution shall be provided to each County department for their use in preparing future grant applications and claiming Federal reimbursements, when allowed.

BE IT FURTHER RESOLVED that, effective January 1, 2015, this supersedes and rescinds Resolution 14-005 and the County's Indirect Cost Allocation Plan adopted for 2014.

DONE IN OPEN SESSION this 15th day of December 2014.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY WASHINGTON

Karri Muir, Clerk of the Board

F. Lee Grose, Chair

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

Edna J. Fund, Vice-Chair

By: Deputy Prosecuting Attorney

P.W. Schulte, Commissioner